

Title 36: TAXATION
Chapter 101: GENERAL PROVISIONS

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Maine Revised Statutes
Title 36: TAXATION
Chapter 101: GENERAL PROVISIONS

Subchapter 1: POWERS AND DUTIES OF STATE TAX ASSESSOR

§201. SUPERVISION AND ADMINISTRATION

The State Tax Assessor shall have and exercise general supervision over the administration of the assessment and taxation laws of the State, and over local assessors and all other assessing officers in the performance of their duties, to the end that all property shall be assessed at the just value thereof in compliance with the laws of the State. [1977, c. 509, §2 (AMD).]

SECTION HISTORY

1977, c. 509, §2 (AMD).

§202. TRAINING AND CERTIFICATION OF ASSESSORS

(REPEALED)

SECTION HISTORY

1969, c. 579, §1 (RPR). 1973, c. 620, §7 (RP). 1973, c. 695, §3 (RP).

§203. SUPERVISORS AND ASSISTANTS

(REPEALED)

SECTION HISTORY

1969, c. 579, §2 (RP).

§204. DAILY PAYMENT TO TREASURER

(REPEALED)

SECTION HISTORY

1981, c. 364, §20 (RP).

§205. FORMS, REPORTS AND RECORDS

The State Tax Assessor shall prescribe the form of blanks, reports, abstracts and other records relating to the assessment of property for taxation. Assessors and other officers shall use and follow the forms so prescribed and the State Tax Assessor shall have power to enforce their use.

§206. COMPENSATION OF ASSESSORS, COLLECTORS AND TREASURERS

Primary assessing areas and municipalities shall pay to assessors a reasonable compensation and actual expenses incurred in complying with the requirement of this Title. Primary assessing areas and municipalities shall pay to collectors, treasurers and assessors a reasonable compensation and actual expenses incurred in attending meetings and schools called by the State Tax Assessor. [1973, c. 695, §4 (RPR).]

SECTION HISTORY

1973, c. 620, §8 (RPR). 1973, c. 695, §4 (RPR).

§207. -- CONVENTIONS*(REPEALED)*

SECTION HISTORY

1973, c. 620, §9 (RP). 1973, c. 695, §5 (RP).

§208. EQUALIZATION

The State Tax Assessor has the duty of equalizing the state and county taxes among the several towns and unorganized territory. The State Tax Assessor shall equalize and adjust the assessment list of each town, by adding to or deducting from it such amount as will make it equal to its just value as of April 1st. Notice of the proposed valuations of municipalities within each county must be sent annually by certified mail to the chair of the board of assessors, and chair of the board of selectmen in municipalities having selectmen, of each municipality within that county on or before the first day of October. The valuation so determined is subject to review by the State Board of Property Tax Review pursuant to subchapter II-A, but the valuation finally certified to the Secretary of State pursuant to section 381 must be used for all computations required by law to be based upon the state valuation with respect to municipalities. [1993, c. 395, §8 (AMD).]

SECTION HISTORY

1969, c. 502, §2 (NEW). 1975, c. 628, §1 (RPR). 1985, c. 764, §6 (AMD). 1993, c. 395, §8 (AMD).

§208-A. ADJUSTMENT FOR SUDDEN AND SEVERE DISRUPTION OF VALUATION

1. Request for adjustment. A municipality that has experienced a sudden and severe disruption in its municipal valuation may request an adjustment to the equalized valuation determined by the State Tax Assessor under section 208 for the purposes of calculating distributions of education funding under Title 20-A, chapter 606-B and state-municipal revenue sharing under Title 30-A, section 5681. A municipality requesting an adjustment under this section must file a petition, with supporting documentation, with the State Tax Assessor by March 31st of the year following the tax year in which the sudden and severe disruption occurred and indicate the time period for which adjustments to distributions are requested under subsection 5.

[2013, c. 368, Pt. O, §2 (AMD); 2013, c. 368, Pt. O, §11 (AFF); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF).]

2. Sudden and severe disruption. A municipality experiences a sudden and severe disruption in its municipal valuation if:

A. The municipality experiences a net reduction in equalized municipal valuation of at least 2% from the equalized municipal valuation that would apply without adjustment under this section; [2013, c. 368, Pt. O, §3 (AMD); 2013, c. 368, Pt. O, §11 (AFF); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF).]

B. The net reduction in equalized municipal valuation is attributable to the cessation of business operations, removal, functional or economic obsolescence not due to short-term market volatility or destruction of or damage to property resulting from disaster attributable to a single taxpayer that occurred in or was not reasonably determinable until the prior tax year; and [2013, c. 368, Pt. O, §3 (AMD); 2013, c. 368, Pt. O, §11 (AFF); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF).]

C. The municipality's equalized tax rate of residential property exceeds the state average. [2007, c. 322, §2 (RPR).]

For purposes of this subsection, "removal" does not include property that was present in the municipality for less than 24 months. This subsection does not apply to property acquired by a municipality that otherwise could seek relief pursuant to this section.

[2013, c. 368, Pt. O, §3 (AMD); 2013, c. 368, Pt. O, §11 (AFF); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF) .]

3. Procedure. A municipality may request an adjustment under this section by filing a petition with the State Tax Assessor in accordance with this subsection.

A. The municipality, on forms prescribed by the State Tax Assessor, shall identify a net reduction in equalized municipal valuation of at least 2% of the municipality's equalized value attributable to the property of a single taxpayer, the date of the loss and the cause of the loss. The municipality must include an appraisal report prepared by a qualified professional appraiser with respect to the property responsible for the loss that shows the value of the property immediately prior to the loss and the value of the property following the loss. The appraisal report must include a summary of the appraiser's consideration of the cost, income capitalization and sales comparison approaches to the value of the property. The municipality is required to provide any other documentation to support its claim as determined by the State Tax Assessor, including, if requested, all records associated with the municipality's assessment of the property subject to the requested adjustment for the 3-year period prior to the date of the reduction in valuation.

For purposes of this paragraph, "qualified professional appraiser" means an individual who has at least 5 years' experience determining the just value of real and personal property of the commercial and industrial type using the 3 standard methods of valuation and who attests in writing to the State Tax Assessor that the individual has a current working knowledge of the application of the 3 standard methods of valuation to real and personal property of the commercial and industrial type and:

- (1) Is a certified general real property appraiser licensed under Title 32, chapter 124; or
- (2) Is an assessor certified under Title 36, section 310. [2013, c. 368, Pt. O, §4 (NEW); 2013, c. 368, Pt. O, §11 (AFF); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF).]

B. The State Tax Assessor shall examine the documentation provided by the municipality and determine whether the municipality qualifies for an adjustment under this section. [2013, c. 368, Pt. O, §4 (NEW); 2013, c. 368, Pt. O, §11 (AFF); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF).]

C. If the State Tax Assessor determines that a municipality qualifies for an adjustment under this section, the State Tax Assessor shall calculate the amount of the adjustment for the municipality by determining the amount by which the state valuation determined under section 208 would be reduced as a result of the net sudden and severe disruption of equalized municipal valuation for the state valuations to be used in the next fiscal year by the Commissioner of Education and the Treasurer of State. The State Tax Assessor shall adjust subsequent state valuations until such time as the state valuation recognizes the loss. The State Tax Assessor may limit the time period or amount of adjustment to reflect the circumstances of the sudden and severe loss of valuation. [2013, c. 368, Pt. O, §4 (NEW); 2013, c. 368, Pt. O, §11 (AFF); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF).]

[2013, c. 368, Pt. O, §11 (AFF); 2013, c. 368, Pt. O, §4 (RPR); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF) .]

4. Notifications. After review of the claim, the State Tax Assessor, in writing, shall approve or deny, in whole or in part, the adjustment requested.

A. The written decision must include the findings of fact upon which the decision is based.

Notwithstanding section 151, the State Tax Assessor's written determination constitutes final agency action that is subject to review by the Superior Court in accordance with the Maine Administrative Procedure Act, except that Title 5, section 11006 does not apply. [2013, c. 368, Pt. O, §5 (NEW); 2013, c. 368, Pt. O, §11 (AFF); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF).]

B. Within 30 days of providing the municipality the written determination denying, in whole or in part, a claim for adjustment, the State Tax Assessor shall provide a copy of the denial letter to the joint standing committee of the Legislature having jurisdiction over taxation matters. [2013, c. 368, Pt. O, §5 (NEW); 2013, c. 368, Pt. O, §11 (AFF); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF).]

C. The State Tax Assessor shall notify the Commissioner of Education and the Treasurer of State of any adjustment to state valuation determined under this section and the time period to which the adjustment applies. [2013, c. 368, Pt. O, §5 (NEW); 2013, c. 368, Pt. O, §11 (AFF); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF).]

[2013, c. 368, Pt. O, §11 (AFF); 2013, c. 368, Pt. O, §5 (RPR); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF) .]

5. Effect of modified state valuation. The determination of an adjustment to state valuation has the following effect.

A. The Commissioner of Education shall use the adjusted state valuation amount instead of the valuation certified under section 305 in calculating education funding obligations for the following fiscal year. [2013, c. 368, Pt. O, §6 (AMD); 2013, c. 368, Pt. O, §11 (AFF); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF).]

B. The Treasurer of State shall use the adjusted state valuation amount instead of the valuation certified under section 305 in calculating distributions of state-municipal revenue sharing for the following fiscal year. [2013, c. 368, Pt. O, §6 (AMD); 2013, c. 368, Pt. O, §11 (AFF); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF).]

[2013, c. 368, Pt. O, §6 (AMD); 2013, c. 368, Pt. O, §11 (AFF); 2013, c. 385, §§1, 3 (AFF); 2013, c. 544, §§6, 7 (AFF) .]

6. Report. By February 1st, annually, the State Tax Assessor shall submit a report to the joint standing committee of the Legislature having jurisdiction over taxation matters identifying all requests for adjustment of equalized valuation under this section during the previous calendar year, the assessor's determination regarding each request and the amount of any payments made by the Commissioner of Education under subsection 5, paragraph A.

[2007, c. 322, §2 (NEW) .]

SECTION HISTORY

1997, c. 688, §1 (NEW). 2001, c. 579, §1 (AMD). 2005, c. 332, §11 (AMD). 2007, c. 322, §2 (RPR). 2013, c. 368, Pt. O, §§2-6 (AMD). 2013, c. 368, Pt. O, §11 (AFF). 2013, c. 385, §§1, 3 (AFF). 2013, c. 544, §§6, 7 (AFF).

Subchapter 2: POWERS AND DUTIES OF STATE TREASURER

§251. WARRANTS FOR TOWN ASSESSMENT OF STATE TAX

When a state tax is imposed and required to be assessed by the proper officers of towns, the Treasurer of State shall send such warrants as he is, from time to time, ordered to issue for the assessment thereof to the assessors, requiring them forthwith to assess the sum apportioned to their town or place, and to commit their assessment to the constable or collector for collection.

§252. TIME FOR ISSUANCE

When a state tax is ordered by the Legislature, the Treasurer of State shall send his warrants directed to the assessors of each municipality, as soon after the first day of April as is practicable, requiring them to assess upon the estates of such municipality its proportion of the state tax for the current year; and shall in a like manner for the succeeding year, send like warrants for the state tax. [1975, c. 765, §3 (AMD) .]

SECTION HISTORY

1975, c. 765, §3 (AMD) .

§253. -- REQUIREMENTS

The Treasurer of State in his warrant shall require the assessors of each municipality to make a fair list of their assessments, as required by this Title; to commit such list to the tax collector of such municipality in accordance with section 709; and to return a certificate thereof in accordance with section 712.

§254. ISSUANCE OF WARRANTS OR EXECUTIONS

The Treasurer of State shall issue warrants or executions against delinquent towns, assessors, constables and collectors to enforce the collection and payment of state taxes in cases prescribed in this Title.

Subchapter 2-A: PROPERTY TAX APPEALS

§271. STATE BOARD OF PROPERTY TAX REVIEW

1. Organization; meetings. The State Board of Property Tax Review, as established by Title 5, section 12004-B, subsection 6, shall consist of 15 members appointed by the Governor for terms of 3 years, except for initial appointments which shall be 1/3 of the membership for one year, 1/3 of the membership for 2 years and 1/3 of the membership for 3 years. Vacancies on the board shall be filled for the remainder of the unexpired term. The membership shall be equally divided among attorneys, real estate brokers, engineers, retired assessors and public members. The board shall annually elect a chair and secretary. The secretary need not be chosen from the members of the board.

[1989, c. 503, Pt. B, §165 (AMD) .]

2. Powers and duties. The board shall have the following powers and duties:

A. Hear and determine appeals according to the following provisions of law:

- (1) The tree growth tax law, chapter 105, subchapter 2-A;
 - (2) The farm and open space law, chapter 105, subchapter 10;
 - (3) As provided in section 843;
 - (4) As provided in section 844;
 - (5) Section 272;
 - (6) Section 2865; and
 - (7) The current use valuation of certain working waterfront land law, chapter 105, subchapter 10-A;
- [2007, c. 466, Pt. A, §57 (AMD) .]

B. Raise or lower assessments to conform to the law; [1985, c. 764, §8 (NEW).]

C. Promulgate rules in accordance with the Maine Administrative Procedure Act, Title 5, chapter 375, governing procedures before the board; [2009, c. 571, Pt. WWW, §1 (AMD).]

D. Administer oaths, take testimony, hold hearings, summon witnesses and subpoena records, files and documents it considers necessary for carrying out its responsibilities; and [2009, c. 571, Pt. WWW, §2 (AMD).]

E. Charge fees for filing a petition for appeal with the board pursuant to subsection 10. [2009, c. 571, Pt. WWW, §3 (NEW).]

[2009, c. 571, Pt. WWW, §§1-3 (AMD) .]

3. Procedures. Appeals to the board must be commenced by filing a petition for appeal with the board and paying the appropriate filing fee if required pursuant to subsection 10. A copy of the petition must be mailed to the State Tax Assessor and to the assessor of the municipality where the property subject to appeal is located.

[2009, c. 571, Pt. WWW, §4 (AMD) .]

3-A. Filing. Petitions for appeal, filing fees and all other papers required or permitted to be filed with the board must be filed with the secretary of the board. Filing with the secretary may be accomplished by delivery to the office of the board or by mail addressed to the secretary of the board. All papers to be filed that are transmitted by the United States Postal Service are deemed filed on the day the papers are deposited in the mail as provided in section 153. The secretary of the board shall place a petition for appeal that is filed without payment of the filing fee on the docket and shall notify the petitioner that the appeal will not be processed further without payment. Municipal appeals under section 272 are specifically exempted from the filing fee requirement.

[2009, c. 571, Pt. WWW, §5 (AMD) .]

4. Services. The board may request the advice and services of any assessor or appraiser holding a valid certificate from the Bureau of Revenue Services and other persons as it deems advisable. No assessor or appraiser may sit with the board concerning any property which he has previously appraised or assessed.

[1985, c. 764, §8 (NEW); 1997, c. 526, §14 (AMD) .]

5. Hearings. Upon receipt of an appeal, the chair of the board shall determine whether the appeal is within the jurisdiction of the board. If the board does not have jurisdictional authority to hear the appeal, the chair shall notify all parties in writing within 10 days of making the determination. Either party may appeal to the board a decision of the chair relating to jurisdictional issues within 30 days after receiving written notice of that decision by filing a request with the board to have that decision reviewed by the board. If the board does have jurisdiction over the appeal or if either party appeals the determination that the board lacks jurisdiction, the chair shall select from the list of board members 5 persons to hear the appeal or jurisdictional issue and shall notify all parties of the time and place of the hearing. The selection of members for an appeal hearing or appeal of a jurisdictional issue is based upon availability, geographic convenience and area of expertise. Three of the 5 members constitute a quorum.

[1995, c. 262, §1 (AMD) .]

6. Compensation. Board members serving on an appeal panel shall be compensated according to Title 5, chapter 379.

[1985, c. 764, §8 (NEW) .]

7. Appeal. Decisions of the board may be appealed pursuant to the Maine Administrative Procedure Act, Title 5, chapter 375.

[1985, c. 764, §8 (NEW) .]

8. Transition provision.

[2009, c. 434, §13 (RP) .]

9. Property Tax Review Board Fund; funding. The Property Tax Review Board Fund is established to assist in funding the activities of the board pursuant to this subchapter. Any balance in the fund does not lapse but is carried forward to be expended for the same purposes in succeeding fiscal years. Filing fees collected pursuant to this section must be deposited in the fund, which is administered by the board. The funds must supplement and not supplant General Fund appropriations.

[2009, c. 571, Pt. WWW, §6 (NEW) .]

10. Filing fees. The following fees are required for filing petitions for appeal with the board.

A. The filing fee for a petition for an appeal of current use valuation under the tree growth tax law, chapter 105, subchapter 2-A, the farm and open space tax law, chapter 105, subchapter 10, the working waterfront land law, chapter 105, subchapter 10-A or a petition for an appeal relating to section 2865 is \$75. [2009, c. 571, Pt. WWW, §7 (NEW).]

B. The filing fee for a petition for an appeal relating to nonresidential property or properties with an equalized municipal valuation of \$1,000,000 or greater pursuant to sections 273, 843 and 844 is \$150. [2009, c. 571, Pt. WWW, §7 (NEW).]

[2009, c. 571, Pt. WWW, §7 (NEW) .]

SECTION HISTORY

1985, c. 764, §8 (NEW). 1987, c. 530, §2 (AMD). 1989, c. 503, §B165 (AMD). 1993, c. 395, §§9-10 (AMD). 1993, c. 664, §12 (AMD). 1995, c. 262, §1 (AMD). 1997, c. 526, §14 (AMD). 2005, c. 609, §1 (AMD). 2007, c. 466, Pt. A, §57 (AMD). 2009, c. 434, §13 (AMD). 2009, c. 571, Pt. WWW, §§1-7 (AMD).

§272. MUNICIPAL VALUATION APPEALS

The State Board of Property Tax Review shall hear appeals by any municipality aggrieved by the Bureau of Revenue Services' determination of equalized valuation or failure to meet minimum assessing standards and render its decision based upon the recorded evidence. [1985, c. 764, §8 (NEW); 1997, c. 526, §14 (AMD).]

1. Filing. Any municipality aggrieved shall file a written notice of appeal within 45 days of its receipt of notification of the decision of the Bureau of Revenue Services. The appeal to the board shall be in writing signed by a majority of the municipal officers, and shall be accompanied by an affidavit stating the grounds for appeal. A copy of the appeal and the affidavit shall be served on the Bureau of Revenue Services.

[1989, c. 619, (AMD); 1997, c. 526, §14 (AMD) .]

2. Hearing. The board shall hear the appeal within a reasonable time of the filing of the appeal by the municipality and shall render its decision no later than January 15th following the date on which the appeal is taken. The board shall order notice of hearing and give at least 5 days' notice prior to hearing thereof to the municipality and to the Bureau of Revenue Services.

[1985, c. 764, §8 (NEW); 1997, c. 526, §14 (AMD) .]

3. Determination. The Bureau of Revenue Services shall have the burden of showing that its determination is reasonable and the municipality's claims are unreasonable. The board shall sustain the determination of the Bureau of Revenue Services only upon finding that the bureau's determination is reasonable and the claims of the municipality are unreasonable. If the board does not sustain the bureau's determination, it shall make its own reasonable determination giving due weight to the claims of the municipality and the Bureau of Revenue Services.

[1985, c. 764, §8 (NEW); 1997, c. 526, §14 (AMD) .]

4. Powers. The board, after hearing, shall have the power to:

A. Raise, lower or sustain the state valuation as determined by the Bureau of Revenue Services with respect to the municipality which has filed the appeal; or [1985, c. 764, §8 (NEW); 1997, c. 526, §14 (AMD) .]

B. Raise, lower or sustain the bureau's determination of the municipality's achieved assessing standards and then, if the achieved standards were inadequate under the provisions of chapter 102, subchapter 5, and upon receiving from both the bureau and the municipality recommended solutions to the inadequate assessing practices, order the municipality to take the corrective steps the board considers necessary. [2009, c. 496, §8 (AMD) .]

The board shall certify its decision to the Bureau of Revenue Services which shall, if necessary, incorporate the decision in the valuation certified pursuant to section 305, subsection 1.

[2009, c. 496, §8 (AMD) .]

5. Procedure following appeal. The valuation determined on appeal shall be certified to the State Tax Assessor, who shall, if necessary, incorporate the decision in the valuation certified pursuant to section 305, subsection 1. If an appeal to the Superior Court or Supreme Judicial Court results in a lowering of the municipality's state valuation, the Treasurer of State shall reimburse with funds appropriated from the General Fund, an amount equal to money lost by the municipality, due to the use by the State of an incorrect state valuation in any statutory formula used to distribute state funds to municipalities.

[1985, c. 764, §8 (NEW) .]

SECTION HISTORY

1985, c. 764, §8 (NEW). 1989, c. 619, (AMD). 1997, c. 526, §14 (AMD). 2009, c. 496, §8 (AMD).

§273. NONRESIDENTIAL PROPERTY OF \$1,000,000 OR GREATER

With regard to appeals relating to nonresidential property or properties with an equalized municipal valuation of \$1,000,000 or greater either separately or in the aggregate, as provided in sections 843 and 844, the state board shall hold a hearing de novo. For the purposes of this section, "nonresidential property" means property that is used primarily for commercial, industrial or business purposes, excluding unimproved land that is not associated with a commercial, industrial or business use. [1995, c. 262, §2 (AMD) .]

SECTION HISTORY

1985, c. 764, §8 (NEW). 1995, c. 262, §2 (AMD).

Subchapter 3: PROPERTY TAX APPEALS

Article 1: MUNICIPAL VALUATION APPEALS BOARD

§291. MEMBERSHIP, CREATION

(REPEALED)

SECTION HISTORY

1969, c. 502, §3 (RPR). 1975, c. 545, §2 (AMD). 1975, c. 771, §399 (AMD). 1977, c. 604, §36 (AMD). 1983, c. 812, §266 (AMD). 1985, c. 764, §7 (RP).

§292. DUTIES, PROCEDURES

(REPEALED)

SECTION HISTORY

1969, c. 502, §3 (RPR). 1975, c. 272, §33 (AMD). 1975, c. 545, §3 (AMD). 1975, c. 628, §2 (RPR). 1975, c. 765, §4 (RPR). 1977, c. 694, §677 (AMD). 1979, c. 273, §§1-3 (AMD). 1979, c. 666, §5 (AMD). 1985, c. 764, §7 (RP).

§293. COMPENSATION

(REPEALED)

SECTION HISTORY

1969, c. 502, §3 (RPR). 1983, c. 812, §267 (AMD). 1985, c. 764, §7 (RP).

Article 2: LAND CLASSIFICATION APPEALS BOARD

§297. PURPOSE; COMPOSITION

(REPEALED)

SECTION HISTORY

1977, c. 549, §11 (NEW). 1979, c. 666, §6 (RP).

§298. HEARING

(REPEALED)

SECTION HISTORY

1977, c. 549, §11 (NEW). 1979, c. 666, §7 (RP).

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